



***Puerto Rico Department of Treasury***  
***Treasury Single Account ("TSA") FY 2019 Cash Flow***  
***As of September 28, 2018***

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**Glossary**

Term	Definition
<b>AACA</b>	Automobile Accident Compensation Administration, or Administración de Compensaciones por Accidentes de Automóviles, is a component unit of the Commonwealth of Puerto Rico.
<b>Act 154</b>	Act 154 means Act No. 154-2010, which, inter alia, imposes a temporary excise tax on the acquisition by multinationals of certain property manufactured or produced in whole or in part in Puerto Rico and on the acquisition of certain manufacturing services carried out in Puerto Rico. The Act 154 temporary excise tax expires on December 31, 2027.
<b>AFI / PRIFA</b>	Infrastructure Financing Authority.
<b>Agency Collections</b>	Collections made by central government agencies at collection posts for services rendered by the agencies as well as fees, licenses, permits, fines and others.
<b>ASC</b>	Compulsory Liability Insurance, private insurance company.
<b>ASSMCA</b>	Administración de Servicios de Salud Mental y Contra la Adicción, or Mental Health and Addiction Services Administration, is an agency of the Commonwealth of Puerto Rico.
<b>Bank Checks Paid</b>	A report provided by the bank that is utilized to determine vendor payments.
<b>BBA</b>	BBA refers to the Bipartisan Budget Act of 2018 passed by the United States Congress on 2/9/2018. The BBA includes provisions for additional disaster relief funding for Puerto Rico in addition to incremental federal funds to support Puerto Rico's public health care costs (Medicaid funding) for two years.
<b>BPPR</b>	Banco Popular of Puerto Rico.
<b>Budget Reserves</b>	Non-cash reserves for budgeting purposes.
<b>Checks in Vault</b>	Refers to checks issued but physically kept in vault.
<b>Collections</b>	Collections made by the Department of the Treasury (Treasury) at collection posts and/or the Treasury revenue collection systems, such as income taxes, excise taxes, fines and others.
<b>COFINA</b>	Puerto Rico Sales Tax Financing Corporation.
<b>COFINA SUT Collections</b>	Throughout FY2019 the first 5.5% (of total 10.5%) of gross SUT collections are reserved for and deposited into the COFINA bank account held at BNY Mellon until a \$783M cap has been reached on total SUT collections remitted to COFINA. A Plan Support Agreement to settle the dispute between the Commonwealth and COFINA was entered into on August 29, 2018. It allocates 53.65% of the Pledged Sales Tax Base Amount to COFINA, and the remainder to the Commonwealth.
<b>DTOP</b>	Department of the Transportation and Public Works.
<b>DTPR</b>	Department of the Treasury of Puerto Rico.
<b>ERS</b>	Employees Retirement System means the Employees Retirement System of the Government of the Commonwealth of Puerto Rico, a statutory trust created by Act No. 447 of May 15, 1951, as amended, to provide pension and other benefits to retired employees of the Commonwealth, its public corporations and municipalities. ERS is a fiduciary fund of the Commonwealth of Puerto Rico for purposes of the Commonwealth's financial statements.
<b>General Fund</b>	General Fund (Operating Fund) means the Commonwealth principal operating fund; disbursements from such fund are generally approved through the Commonwealth's annual budgeting process.
<b>DTPR Collection System</b>	This is the software system that DTPR uses for collections.
<b>HTA</b>	Puerto Rico Highways and Transportation Authority, a public corporation and a component unit of the Commonwealth of Puerto Rico.
<b>JRS</b>	Judiciary Retirement System means the Retirement System for the Judiciary of the Commonwealth of Puerto Rico, a statutory trust created to provide pension and other benefits to retired judges of the Judiciary Branch of the Commonwealth. JRS is a fiduciary fund of the Commonwealth of Puerto Rico for purposes of the Commonwealth's financial statements.
<b>Liquidity Plan</b>	The FY 2019 TSA Liquidity Plan is under development. Following the development of the FY 2019 TSA Liquidity Plan, this package will include a comparison of FY19 actual TSA cash flow data to the FY 2019 TSA Liquidity Plan along with the relevant commentary.
<b>Net Payroll</b>	Net payroll is equal to gross payroll less tax withholdings and other deductions.
<b>NAP</b>	NAP, or the Nutrition Assistance Program, also known as PAN, or Programa de Asistencia Nutricional is a federal assistance nutritional program provided by the United States Department of Agriculture (USDA) solely to Puerto Rico.
<b>Pension PayGo</b>	Pension PayGo: Puerto Rico pension system that is funded through a pay-as-you-go system. Retirement benefits expenses of government employers are paid by the central government and reimbursed by the employers, with such funds received by the TSA.
<b>PRASA</b>	Puerto Rico Aqueducts and Sewers Authority.
<b>PREMA</b>	Puerto Rico Emergency Management Agency.
<b>PREPA</b>	Puerto Rico Electric Power Authority.
<b>PRHA</b>	Puerto Rico Housing Authority.
<b>PRIFAS</b>	Puerto Rico Integrated Financial Accounting System.
<b>Retained Revenues</b>	Revenues conditionally assigned to certain public corporations and the collections of those revenues are through accounts referred to as "pass through" accounts. The largest of these pass-through accounts consist of (i) AACA auto insurance, (ii) ARI/RBC petroleum tax, (iii) ASC personal injury insurance, (iv) HTA toll revenues.
<b>RHUM System</b>	This is the software system that DTPR uses for payroll.
<b>SIFC</b>	State Insurance Fund Corporation.
<b>Special Revenue Funds</b>	Commonwealth governmental funds separate from the General Fund that are created by law, are not subject to annual appropriation and have specific uses established by their respective enabling legislation. Special Revenue Funds are funded from, among other things, revenues from federal programs, tax revenues assigned by law to public corporations and other third parties, fees and charges for services by agencies, dividends from public corporations and financing proceeds.
<b>SSA</b>	Social Security Administration.
<b>TRS</b>	Teachers Retirement System means the Puerto Rico System of Annuities and Pensions for Teachers, a statutory trust created to provide pension and other benefits to retired teachers of the Puerto Rico Department of Education and to the employees of the Teachers Retirement System. TRS is a fiduciary fund of the Commonwealth of Puerto Rico for purposes of the Commonwealth's financial statements.
<b>TSA</b>	Treasury Single Account, the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed. TSA receipts include tax collections, charges for services, intergovernmental collections, the proceeds of short and long-term debt issuances and amounts held in custody by the Secretary of the Treasury for the benefit of the Commonwealth's fiduciary funds. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.

## **Introduction**

- *Enclosed is the weekly Treasury Single Account ("TSA") cash flow report and supporting schedules.*
- *TSA is the Commonwealth's main operational bank account (concentration account) in which a majority of receipts from Governmental funds are deposited and from which most expenses are disbursed.*
- *Beginning April 2016, TSA receipts are deposited in a commercial bank account rather than the Government Development Bank for Puerto Rico ("GDB").*
- *Receipts in the TSA include tax collections (including revenues assigned to certain public corporations and pledged for the payment of their debt service), charges for services, intergovernmental collections (such as reimbursements from Federal assistance grants), the proceeds of short and long-term debt issuances held in custody by the Secretary of Treasury for the benefit of the Government fiduciary funds, and other receipts. Only a portion of the revenues received by the TSA is included in the annual General Fund budget presented to the Puerto Rico Legislative Assembly for approval. Other revenues are separately assigned by law to certain agencies or public corporations but still flow through the TSA.*
- *Disbursements from the TSA include payroll and related costs, vendor and operational disbursements (including those reimbursed by Federal assistance grants and funded from Special Revenue Funds), welfare expenditures, capital outlays, debt service payments, required budgetary formulas and appropriation payments, pass-through payments of pledged revenues to certain public corporations, tax refunds, payments of current pension benefits and other disbursements.*
- *Federal funds related to disaster relief for hurricanes Irma and Maria are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"), and transferred to the TSA only after admissible disbursements (per approved Project Worksheets) have been made.*
- *Data for TSA inflows/outflows is reported from various systems within the Department of Treasury of Puerto Rico ("DTPR"):  
Cash Flow Actual Results - Source for the actual results is the TSA Cash Flow.  
Schedule A - Collections - Source for collections information is the DTPR collections system.  
Schedule B - Central Government Live Web Portal AP Aging*
- *Data limitations and commentary:  
The government has focused on the seven schedules above for which access to reliable, timely, and detailed data is available to support these items. The government continues to work with DTPR and other parties to access additional reliable data that would help us provide detail in the future for other line items in the Cash Flow.*



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**Executive Summary - TSA Cash Flow Actual Results**

**As of September 28, 2018**

<b>\$3.45bn</b>	<b>\$265M</b>	<b>(\$401M)</b>	<b>(\$136M)</b>	<b>\$354M</b>
Bank Cash Position	Weekly Cash Receipts	Weekly Cash Disbursements	Weekly Cash Flow	YTD Cash Flow

**Note:** The enclosed TSA report includes weekly FY19 actual TSA results. The FY 2019 TSA Liquidity Plan is under development. Following the development of the FY 2019 TSA Liquidity Plan, this package will include a comparison of FY19 actual TSA cash flow data to the FY 2019 TSA Liquidity Plan along with the relevant commentary. Until that time, FY18 actual TSA results will be presented for comparison purposes and variance analysis.

**Summary Commentary: FY19 9/28 YTD Actuals vs. FY18 9/29 YTD Actuals (a)**

Cash Flow line item	Total Variance	Comments
1 Inflow - Collections	\$ 366,923	Variance is largely driven by FY19 YTD outperformance of Individual Income Taxes (+\$90M), Corporate Income Taxes (+\$94M) and Act 154 collections (+\$59M).
2 Inflow - Pension Inflows	\$ (298,288)	Variance is mostly due to FY2018 Pension Asset sales of \$390M which occurred in July of 2017.
3 Inflow - Federal Fund Receipts (b)	\$ 1,606,322	Variance is mainly driven by increased federal funding for the Medicaid Program, Nutritional Assistance, the Department of Public Housing, federal funds received for the pass through of Employee Retention Credits (ERC), and funds received for federally-reimbursable vendor disbursements.
4 Inflow - PREPA Loan	\$ 126,211	Puerto Rico Central Government loaned \$300M to PREPA pursuant the Superpriority Post-petition Revolving Credit Loan Agreement (The Agreement) in February of FY2018. Inflows relate to mandatory loan repayments based on PREPA revenues and cash balance in FY2019.
5 Outflow - ASES Appropriations	\$ (503,135)	Increase in outflows to ASES (Medicaid funds) corresponds to the increase in Federal Fund Receipts for Medicaid provided for in the BBA.
6 Outflow - Vendor Disbursements	\$ (743,503)	Increase in vendor payments is mainly driven by FEMA Cost Share payments (\$101M), Title III disbursements (\$58M), and federally reimbursable payments for the Department of Public Housing (\$159M), with the remaining year over year increase due to payments related to the prior budget period, most of which relates to federally reimbursable vendor payments (\$352M).
7 Outflow - NAP appropriations	\$ (304,283)	Increase in outflows for NAP corresponds to the increase in Federal Fund Receipts for the Nutritional Assistance Program provided for in the Additional Supplemental Appropriations for Disaster Relief Requirements Act of 2017.
All Other	\$ (108,379)	
<b>Total 9/14 YTD Variance</b>	<b>\$ 141,869</b>	

**Footnotes:**

(a) For comparability purposes, YTD figures for the week ended 9/29/2017 are used above for the prior year due to calendar year differences between FY2018 to FY2019.

(b) The total YTD FY19 vs. YTD FY18 federal funds receipt inflows variance (+\$1,606M) is almost entirely offset by corresponding outflows variances: (1) -\$503M in ASES Medicaid outflows variance; (2) -\$511 of the vendor disbursements variance; (3) -\$304M in NAP outflows variance; and (4) -\$222M in federal funds received for Employee Retention Credits (paid through tax refunds cash flow line item). The sum of these four offsetting outflow variances is -\$1,540M. The remaining +\$66M of positive federal fund inflows variance is assumed to be due to the timing of federal fund receipts, which may occur prior to their subsequent pass-through / corresponding disbursement.

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As of September 28, 2018

TSA Cash Flow Actual Results for the Week Ended September 28, 2018

(figures in \$000s)		FY18 Actual	FY18 YTD	FY18 YTD	Variance	Comments (k)	
Schedule		9/28	9/28	9/29 (m)	FY18 vs. FY18		
General & Special Revenue Fund Inflows							
1	Collections (a)	A	\$73,312	\$2,055,413	\$1,688,491	\$366,923	1
2	Agency Collections		4,740	106,858	90,691	16,166	
3	Sales and Use Tax		28,078	293,885	265,936	27,949	
4	Excise Tax through Banco Popular		—	190,459	190,832	(373)	
5	Rum Tax		—	87,365	80,363	7,003	
6	Electronic Lottery		30,869	30,869	—	30,869	
7	Subtotal - General & Special Revenue Fund Inflows		\$136,999	\$2,770,849	\$2,316,312	\$454,537	
Retirement System Inflows							
8	Contributions From Pension Systems (b)		13,418	92,192	390,480	(298,288)	2
9	Subtotal - Retirement System Inflows		\$13,418	\$92,192	\$390,480	(\$298,288)	
Other Inflows							
10	Federal Fund Receipts (c)		112,745	2,744,229	1,137,906	1,606,322	3
11	Loans and Tax Revenue Anticipation Notes (l)		—	126,211	—	126,211	4
12	Other Inflows (d)		2,118	179,368	95,951	83,416	
13	Subtotal - Other Inflows		\$114,863	\$2,999,808	\$1,233,858	\$1,765,950	
14	Total Inflows		\$264,780	\$5,862,850	\$3,940,650	\$1,922,199	
Payroll Outflows							
15	Net Payroll (e)		(65,793)	(407,890)	(404,583)	(3,307)	
16	Other Payroll Related Costs - (SSA, SIFC, Health Insurance) (f)		(16,824)	(300,055)	(256,570)	(43,485)	
17	Gross Payroll - PR Police Department (g)		—	(146,802)	(168,710)	21,908	
18	Subtotal - Payroll and Related Costs		(\$82,617)	(\$854,747)	(\$829,862)	(\$24,885)	
Pension Outflows							
19	Pension Benefits		(83,068)	(532,164)	(523,122)	(9,042)	
20	Pension Paygo Outlays on Behalf of Public Corporations		—	—	—	—	
21	Subtotal - Pension Related Costs		(\$83,068)	(\$532,164)	(\$523,122)	(\$9,042)	
Appropriations - All Funds							
22	Health Insurance Administration - ASES		(2,418)	(1,045,588)	(542,454)	(503,135)	5
23	University of Puerto Rico - UPR		—	(150,552)	(167,080)	16,528	
24	Muni. Revenue Collection Center - CRIM		—	(41,749)	(54,932)	13,184	
25	Highway Transportation Authority - HTA		(48,800)	(198,300)	(42,089)	(96,211)	
26	Public Buildings Authority - PBA		(36,319)	(36,319)	(22,654)	(13,665)	
27	Other Government Entities		(3,214)	(119,942)	(116,793)	(3,149)	
28	Subtotal - Appropriations - All Funds		(\$90,751)	(\$1,532,450)	(\$346,003)	(\$586,447)	
Other Disbursements - All Funds							
29	Vendor Disbursements (h)		(77,231)	(1,360,822)	(617,319)	(743,503)	6
30	Other Legislative Appropriations (i)		—	(91,347)	(91,417)	70	
31	Tax Refunds		(4,147)	(319,559)	(204,290)	(115,269)	
32	Nutrition Assistance Program		(62,689)	(801,199)	(496,915)	(304,283)	7
33	Other Disbursements		—	(16,475)	(19,503)	3,028	
34	Loans and Tax Revenue Anticipation Notes		—	—	—	—	
35	Subtotal - Other Disbursements - All Funds		(\$144,067)	(\$2,589,401)	(\$1,429,444)	(\$1,159,957)	
36	Total Outflows		(\$400,503)	(\$5,508,762)	(\$3,728,431)	(\$1,780,331)	
37	Net Cash Flows		(\$135,723)	\$354,088	\$212,219	\$141,869	
38	Bank Cash Position, Beginning (j)		3,587,821	3,098,010	1,798,997		
39	Bank Cash Position, Ending (j)		\$3,452,098	\$3,452,098	\$2,011,217	\$141,869	
Net Loan Outstanding to PREPA:				(\$173,789)	—	(\$173,789)	

**Footnotes:**

(a) Represents gross tax collections received and deposited from all Hacienda Collection Posts and/or through the Hacienda Colecturia Virtual (online).

(b) FY19 amount represents Paygo charges to municipalities and public corporations collected at the TSA. FY18 amount represents Pension System Asset Sales.

(c) Federal funds related to disaster relief for hurricanes Irma and Maria are deposited in a separate bank account overseen by the Government Authorized Representative ("GAR"), and transferred to the TSA only after admissible disbursements (per approved Project Worksheets) have been made. These inflows to the TSA are captured in Federal Funds Receipts.

(d) Inflows related to the Department of Health, Department of Labor and Human Resources, the Commissioner of Financial Institutions, and others.

(e) Payroll is paid twice per month on the 15th and 30th (or last day of the month, whichever comes sooner).

(f) Related to employee withholdings, social security, insurance, and other deductions.

(g) Police payroll is reflected individually because it is paid through a separate bank account. The Puerto Rico Police Department disburses its own payroll &amp; related benefits, and outflows for Police Payroll relate to requested payroll advances to the central government (TSA), in agreement with DTPR and the approved budget for Police Payroll.

(h) Includes payments to third-party vendors as well as intergovernmental payments to agencies with separate Treasuries.

(i) This refers to General Fund appropriations to non-TSA entities such as Legislative Assembly, Correctional Health, Comprehensive Cancer Center, and others.

(j) Excludes Banco Popular of Puerto Rico Account with balance of approximately \$147M.

(k) Refer to preceding page Executive Summary for commentary regarding FY19 vs. FY18 variances.

(l) Section 2.6(b)(ii) of the Superpriority Post-petition Revolving Credit Loan Agreement (The Agreement) specifies that upon PREPA's receipt of any revenues in excess of amounts necessary to pay budgeted expenses for Ineligible Uses provided for in the Budget (inclusive of the Ineligible Uses Variance) and other allowable expenses for Ineligible Uses, or any FEMA reimbursable expense for contracts that have been obligated by FEMA and approved by the Oversight Board and maintain a maximum cash balance of up to \$300M PREPA shall apply such Revenues to the repayment of the outstanding Revolving Credit Loans.

(m) For comparability purposes, YTD figures for the week ended 9/29/2017 are used above for the prior year due to calendar year differences between FY2018 to FY2019.



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Schedule A: Collections Detail - Actual Results

As of September 28, 2018

(figures in \$000s)

	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	(Actual)	YTD
	7/6	7/13	7/20	7/27	8/3	8/10	8/17	8/24	8/31	9/7	9/14	9/21	9/28	FY19
<b>General Fund</b>														
1 Individuals	42,803	49,550	47,526	25,330	41,609	41,012	44,623	25,579	32,217	42,510	\$57,751	\$36,628	\$33,756	\$520,896
2 Corporations	8,439	38,440	41,405	2,651	9,103	15,702	29,011	4,273	4,554	25,011	142,602	67,037	8,047	391,276
3 Non Residents Withholdings	2,596	10,926	41,021	229	1,036	8,035	29,940	2,497	227	2,067	39,296	20,379	811	159,059
4 Act 154 (a)	409	23,957	161,835	-	3,851	64,086	75,004	213	-	22,664	82,620	514	-	435,152
5 Alcoholic Beverages	8,766	565	3,147	5,100	6,932	1,938	9,989	2,908	9,298	2,678	7,456	5,113	6,931	70,821
6 Cigarettes	4,563	164	3,862	2,049	3,765	4,523	2,139	121	1,787	2,495	4,199	2,141	2,010	33,819
7 Motor Vehicles	7,840	10,343	11,977	10,504	9,358	14,338	7,075	7,921	11,805	5,840	14,254	7,325	8,048	126,626
8 Other General Fund	6,315	6,420	4,857	2,779	6,451	7,211	6,949	6,882	4,324	7,559	9,979	12,170	6,871	88,768
9 Total General Fund Portion of General Collections	\$81,730	\$135,363	\$315,630	\$48,642	\$82,105	\$156,846	\$204,730	\$50,394	\$64,212	\$110,823	\$358,158	\$151,307	\$66,474	\$1,826,416
<b>Retained Revenues (b)</b>														
10 AACA Pass Through	2,344	949	1,004	1,038	1,809	2,246	898	1,116	1,856	2,094	862	896	1,541	18,652
11 AFI Pass Through	166	7	-	146	-	-	172	-	-	-	4	145	-	641
12 ASC Pass Through	1,104	947	935	1,093	1,625	970	907	901	1,542	966	784	1,025	1,460	14,259
13 HTA Pass Through	6,798	35,718	2,595	2,706	3,813	27,696	11,655	2,680	3,874	4,355	40,641	2,372	3,192	148,094
14 Total Other Retained Revenues	2,132	1,877	1,152	1,010	1,755	2,916	1,908	1,181	1,367	2,525	2,791	2,214	1,392	24,220
15 Total Retained Revenues Portion of General Collections	\$12,545	\$39,499	\$5,686	\$5,994	\$9,001	\$33,827	\$15,540	\$5,877	\$8,639	\$9,940	\$45,083	\$6,652	\$7,584	\$205,866
16 Total Collections from DTPR Collections System	\$94,275	\$174,862	\$321,315	\$54,636	\$91,106	\$190,673	\$220,270	\$56,271	\$72,851	\$120,764	\$403,241	\$157,959	\$74,058	\$2,032,282
17 Timing-related unreconciled TSA Collections (c)	\$8,334	(\$14,901)	\$38,206	\$7,065	(\$7,154)	(\$64,373)	\$44,973	\$33,002	(\$14,600)	(\$44,022)	(\$154,134)	\$191,482	(\$746)	\$23,131
18 Total General Collections	\$102,609	\$159,961	\$359,521	\$61,701	\$83,952	\$126,300	\$265,243	\$89,273	\$58,252	\$76,741	\$249,107	\$349,441	\$73,312	\$2,055,413

Source: DTPR, collection system

Footnotes:

(a) Collections presented only include Act 154 Collections received into the Collections Post Account (CPA). Additional Act 154 Collections are received into a separate account and cash flow line item, shown on page 6 in line 4: Excise Tax through Banco Popular. Total Act 154 Collections are therefore the sum of these two amounts.

(b) Retained Revenues are revenues conditionally assigned to certain public corporations and the collections of those revenues are through accounts referred to as "pass through" accounts, the majority of which include (i) ACAA auto insurance, (ii) AFI/RBC petroleum tax, (iii) ASC personal injury insurance, and (iv) HTA toll revenues.

(c) Due to timing, Receipts in collections post account occur approximately two business days prior to being deposited into the TSA.

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Schedule B: Central Government - Live Web Portal AP Aging (a) (b)  
All Agencies

(figures in \$000s)

Live AP Invoice Web Portal			
Agency Name	3rd Party Payables	Intergovernmental Payables	Total
Department of Education	\$84,781	\$37,593	\$122,374
Department of Health	65,389	61,530	126,919
Department of Housing	84,496	5,275	89,772
Office of Management and Budget	64,556	9	64,565
Department of Transportation and Public Works	17,311	545	17,856
Department of Correction and Rehabilitation	13,108	7,641	20,749
Hacienda (entidad interna - fines de contabilidad)	7,557	7,509	15,066
Mental Health and Addiction Services Administration	8,307	3,094	11,400
Puerto Rico Police	12,443	3,219	15,662
Commonwealth Election Commission	7,316	2,638	9,954
Families and Children Administration	9,567	257	9,824
Adm. for Socioeconomic Development of the Family	6,073	1,524	7,598
Department of Justice	5,323	1,059	6,382
Department of Natural and Environmental Resources	2,884	2,388	5,272
Department of the Treasury	2,941	13	2,954
General Services Administration	4,359	106	4,465
Department of the Family	4,369	1,168	5,537
Department of Labor and Human Resources	2,109	1,076	3,185
Emergency Management and Disaster Adm. Agency	2,869	194	3,063
Child Support Administration	2,555	151	2,705
Administration for Integral Development of Childhood	253	1,137	1,390
Puerto Rico National Guard	2,762	821	3,583
Vocational Rehabilitation Administration	3,445	72	3,517
Department of Sports and Recreation	2,033	588	2,621
Highway and Transportation Authority	-	1,663	1,663
Environmental Quality Board	1,365	273	1,638
Office of the Governor	844	332	1,176
Elderly and Retired People Advocate Office	155	121	277
Industrial Commission	252	299	551
Veterans Advocate Office	237	2	239
Department of Agriculture	2,561	93	2,655
Emergency Medical Services Corps	582	19	600
State Energy Office of Public Policy	559	-	559
Office of the Commissioner of Insurance	500	3	503
Telecommunication's Regulatory Board	304	45	349
State Historic Preservation Office	315	77	393
Planning Board	255	1	256
Firefighters Corps	217	140	357
Department of State	143	16	159
Department of Public Security	446	-	446
Office of the Financial Institutions Commissioner	59	9	67
Cooperative Development Commission	20	-	20
Women's Advocate Office	140	17	156
Office of Public Security Affairs	10	29	38
Horse Racing Industry and Sport Administration	107	11	118
Public Services Commission	92	34	125



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As of September 28, 2018

Schedule B: Central Government - Live Web Portal AP Aging (a) (b)

All Agencies

(figures in \$000s)

Live AP Invoice Web Portal			
Agency Name	3rd Party Payables	Intergovernmental Payables	Total
Permit Management Office	97	5	102
Health Advocate Office	26	-	26
Industrial Tax Exemption Office	51	1	52
Civil Rights Commission	31	-	31
Correctional Health	312	-	312
Advocacy for Persons with Disabilities of the Commonwealth	45	0	45
Joint Special Counsel on Legislative Donations	29	-	29
Parole Board	21	-	21
Department of Consumer Affairs	27	-	27
University Pediatric Hospital	19	-	19
Citizen's Advocate Office (Ombudsman)	9	-	9
Office of the Commissioner of Municipal Affairs	9	-	9
Office of Adm. and Transformation of HR in the Govt.	10	30	40
Office of the Electoral Comptroller	20	-	20
Corrections Administration	3	-	3
Investigation, Prosecution and Appeals Commission	3	3	5
Energy Affairs Administration	1	-	1
Joint Commission Reports Comptroller	9	-	9
Other	6,030	2,340	8,370
<b>Total (c)</b>	<b>\$432,720</b>	<b>\$145,168</b>	<b>\$577,889</b>
Total Unmatched Invoices (c)			\$62,073

Footnotes:

(a) This report reflects output from the AP web portal system that was phased in on, or around July 1, 2018. Over time, the web portal will provide for a more timely and accurate accounting of Government liabilities and more efficient payment to vendors. Currently, there's an ongoing effort with the major agencies to implement the appropriate processes and controls needed to fully transition to the web portal and realize these improvements in reporting and efficiency. Therefore, there may exist a backlog of invoices that need to be vouched and entered into the system to represent entire AP population.

(b) The numbers presented above represent the Central Government live AP Web Portal repository of third party and intergovernmental invoices by agency. On a go-forward basis, vendors submit invoices for approval through the aforementioned Web Portal where they are logged electronically, matched with the appropriate purchase order or other relevant documentation, and approved / vouchered at the agency level through the online interface. The above sum of invoices by Agency is subject to change on a weekly basis as corrections are made within the system or where discrepancies between vendor submissions and agency supporting documentation are noted.

(c) Prior to the implementation of the live AP Web Portal, various manual invoice ledgers were maintained to track the Central Government's Partial Inventory of Known Short Term Obligations. As the transition from manual ledgers to the Web Portal is still ongoing, the sum of invoices captured above may not reflect the entire population of Central Government obligations and therefore the population above may potentially be understated. The total of Unmatched Invoices is therefore presented to show the amount that is currently under review and reconciliation with the AP Web Portal. Unmatched invoices are tracked in manual ledgers as the process is still ongoing to validate these invoices have (i) been paid / not yet paid; or (ii) are appropriately included / excluded from the AP Web Portal. Central Government is working each week to reduce the amount of invoices currently maintained outside the Web Portal until all short term obligations are captured within the report above at the agency level of detail.